

**ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6
A COMPONENT UNIT OF THE ACADIA PARISH POLICE JURY**

FINANCIAL REPORT

DECEMBER 31, 2008

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/29/09

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ACCOUNTANTS' COMPILATION REPORT

The Board of Commissioners
Acadia Parish Fire Protection District No. 6
Branch, Louisiana

We have compiled the accompanying financial statements of Acadia Parish Fire Protection District No. 6, a component unit of the Acadia Parish Police Jury, as of and for the year ended December 31, 2008, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements information that is the representation of the District's management. We have not audited or reviewed the accompanying financial statements and, accordingly, we do not express an opinion or any other form of assurance on them. However, we did become aware of a departure from generally accepted accounting principles that is described in the following paragraph.

The District has not implemented the new financial reporting model, as required by the provisions of GASB Statement No. 34, *Basic Financial Statements- and Management's Discussion and Analysis- for State and Local Governments*. GASB Statement No. 34 established new financial reporting requirements for all state and local governments. The new financial reporting model would include government-wide financial statements prepared using the economic resources measurement focus and the accrual basis of accounting, a Management's Discussion and Analysis section providing an analysis of the government's overall financial position and results of operations, and budgetary comparison schedules containing original budget, final budget, and actual information. In addition, this new GASB statement requires depreciation to be reported in the government-wide financial statements. The effects of this departure from generally accepted accounting principles has not been determined.

Management has elected to omit substantially all of the disclosures required by generally accepted accounting principles. If the omitted disclosures were included in the financial statements, they might influence the user's conclusion about the Districts' financial position, and the changes in financial position. Accordingly, these financial statements are not designed for those who are not informed about such matters.

We are not independent with respect to the District.

Broussard, Poché, Lewis & Breau L.L.P.

Crowley, Louisiana
June 17, 2009

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ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6
A COMPONENT UNIT OF ACADIA PARISH POLICE JURY

COMBINED BALANCE SHEET -
ALL FUND TYPES AND ACCOUNT GROUPS

December 31, 2008

See Accountants' Compilation Report

		<u>Governmental Fund Types</u>	
		<u>General Fund</u>	<u>Debt Service Fund</u>
ASSETS			
Cash		\$ 41,883	\$ 20,087
Ad valorem receivable		-	70,672
Land, building, trucks and equipment		-	-
Amount available in debt service fund for debt retirement		-	-
		<u>-</u>	<u>-</u>
Total assets		<u>\$ 41,883</u>	<u>\$ 90,759</u>
 LIABILITIES AND FUND EQUITY			
LIABILITIES			
Accounts payable		\$ -	\$ 2,348
Bonds payable		-	-
		<u>-</u>	<u>-</u>
Total liabilities		<u>\$ -</u>	<u>\$ 2,348</u>
 FUND EQUITY			
Investment in general fixed assets		\$ -	\$ -
 Fund balances:			
Reserved for debt service		-	51,000
Unreserved - undesignated		41,883	37,411
		<u>41,883</u>	<u>37,411</u>
Total fund equity		<u>\$ 41,883</u>	<u>\$ 88,411</u>
Total liabilities and fund equity		<u>\$ 41,883</u>	<u>\$ 90,759</u>

Account Groups		
General Fixed Assets	General Long-Term Debt	Total (Memorandum Only)
\$ -	\$ -	\$ 61,970
-	-	70,672
586,066	-	586,066
-	51,000	51,000
<u>\$ 586,066</u>	<u>\$ 51,000</u>	<u>\$ 769,708</u>
\$ -	\$ -	\$ 2,348
-	51,000	51,000
<u>\$ -</u>	<u>\$ 51,000</u>	<u>\$ 53,348</u>
\$ 586,066	\$ -	\$ 586,066
-	-	51,000
-	-	79,294
<u>\$ 586,066</u>	<u>\$ -</u>	<u>\$ 716,360</u>
<u>\$ 586,066</u>	<u>\$ 51,000</u>	<u>\$ 769,708</u>

ACADIA PARISH FIRE PROTECTION DISTRICT NO. 6
A COMPONENT UNIT OF ACADIA PARISH POLICE JURY

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES

Year Ended December 31, 2008

See Accountants' Comilition Report

	General Fund	Debt Service Fund	Total (Memorandum Only)
Revenues:			
Ad valorem revenue	\$ -	\$ 78,707	\$ 78,707
2% fire insurance tax revenue	-	7,764	7,764
Investment income	72	-	72
Miscellaneous income	21,119	362	21,481
	<u>21,191</u>	<u>86,833</u>	<u>108,024</u>
Total revenues	\$ 21,191	\$ 86,833	\$ 108,024
Expenditures:			
Current -			
Equipment maintenance	\$ 5,969	\$ -	\$ 5,969
Insurance	10,414	-	10,414
Professional fees	2,950	-	2,950
Utilities	4,582	-	4,582
Supplies	5,978	-	5,978
Truck expense	5,403	-	5,403
Telephone	3,656	-	3,656
Building maintenance	3,777	-	3,777
Membership fees	359	-	359
Office supplies	533	-	533
Pension expense	-	2,348	2,348
Other	6,300	-	6,300
Capital outlay	1,237	-	1,237
Debt service -			
Principal retirement	-	24,000	24,000
Interest	-	3,213	3,213
	<u>51,158</u>	<u>29,561</u>	<u>80,719</u>
Total expenditures	\$ 51,158	\$ 29,561	\$ 80,719
Excess (deficiency) of revenues over expenditures	\$ (29,967)	\$ 57,272	\$ 27,305
Other financing sources (uses):			
Operating transfers in	\$ 40,000	\$ -	\$ 40,000
Operating transfers out	-	(40,000)	(40,000)
	<u>40,000</u>	<u>(40,000)</u>	<u>-</u>
Total other financing sources (uses)	\$ 40,000	\$ (40,000)	\$ -
Excess of revenues and other financing sources over expenditures and other financing uses	\$ 10,033	\$ 17,272	\$ 27,305
Fund balance, beginning	31,850	71,139	102,989
Fund balance, ending	<u>\$ 41,883</u>	<u>\$ 88,411</u>	<u>\$ 130,294</u>